

**TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE**



**FISCAL NOTE**

**SB 102 – HB 117**

February 7, 2013

**SUMMARY OF BILL:** Authorizes the sale of food items grown in community gardens.

**ESTIMATED FISCAL IMPACT:**

**NOT SIGNIFICANT**

Assumptions:

- Pursuant to Tenn. Code Ann. § 67-6-301(a)(1), these sales will not be subject to state or local sales tax.
- Based on information provided by the Department of Agriculture and the Department of Health, no additional regulatory activity would be required by state or local governments.

**CERTIFICATION:**

The information contained herein is true and correct to the best of my knowledge.

Lucian D. Geise, Executive Director

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